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Minimum Qualification Specifications  
for the Class:

TAX ASSESSOR II (Field Audit)

**Prerequisite Knowledge and Abilities Required:**

Knowledge of: State and/or federal tax laws, rules and regulations, tax auditing methods and practices; principles and practices of accounting and auditing; report writing; public relations; and principles and practices of supervision.

Ability to: Plan, organize, direct, coordinate and evaluate field audit operations; recommend changes on policies and procedures; interpret and apply tax laws, rules and regulations; analyze facts, make sound decisions, and effectively present technical information and findings orally and in writing; prepare reports and correspondence; deal effectively with top-level corporate and business personnel, attorneys, certified public accountants, and others; prepare budget requirements and approve expenditures; and supervise the work of professional auditors.

**Basic Education/Experience Requirements:**

Bachelor's degree from an accredited four (4) year college or university with at least 12 semester credit hours in accounting and/or auditing subjects.

Excess specialized experience, or any other professional, analytical or administrative experience which required the knowledge and application of accounting and/or auditing principles, theories and practices, may be substituted for the Basic Education Requirement on a year-for-year basis providing the applicant can show that he/she possesses knowledge of, and is able to apply, accounting and/or auditing principles, theories and practices.

Excess professional, analytical or administrative experience which did not require the knowledge and application of accounting and/or auditing principles and practices may be substituted for the Basic Education Requirement on a year-for-

year basis, providing the applicant has successfully completed at least 12 semester credit hours in accounting and/or auditing subjects from an accredited college or university.

The education or experience must have demonstrated the ability to write clearly and comprehensively such materials as reports and analyses; read and interpret complex written material; and perform research and solve complex problems logically and systematically.

**Experience Requirements:**

Except for the substitutions provided for in this specification, applicants must have had the kind, quality and amount of experience described below, or any equivalent combination of training and experience.

Specialized Experience: Five (5) years of progressively responsible experience requiring the knowledge and application of generally accepted professional accounting and auditing principles, theory and practices for the purpose of analyzing and interpreting accounting books, records, or systems in terms of their effect on tax liabilities and their adequacy for recording transactions affecting tax liabilities. Such experience must have provided the applicant with a good working knowledge of federal and/or Hawaii State tax laws, rules and regulations. At least one (1) year must have involved work experience as lead auditor of a team of auditors for large and complex assignments comparable in scope and complexity to the class Auditor V in State service. Such work experience includes responsibility for developing audit plans; organizing and assigning specific tasks and supervising operations of the audit team; and preparing audit reports and serving as technical expert in the area of assignment.

Supervisory Experience: One (1) year of professional auditing experience which included coordinating and assigning work of professional auditing personnel; evaluating their performance; providing technical assistance in difficult and problem cases; and developing and training of subordinate professional auditing personnel.

Managerial Aptitude: Managerial aptitude will be considered to have been met through successful performance of, or substantial participation in, organizing, scheduling, and coordinating a group of activities in order to attain program objectives within time, resource and budgetary limitations; interest in management demonstrated by the performance of work assignments in a manner which clearly indicates awareness of problems and the ability to solve them; completion of educational or training courses in the areas of management accompanied by the application of principles, which were learned, to work assignments; management's observation and evaluation of the applicant's leadership and managerial capabilities; success in trial assignments to managerial and/or administrative tasks.

**Non-Qualifying Experience:**

1. Experience in a tax program limited to clerical processing of tax information, documents, interpretation and application of tax laws, rules and regulations will not be accepted as qualifying.
2. Experience as a periodic or part-time employee which involved primarily the preparation of individual income tax returns in a routine predetermined format will not be accepted as qualifying.

**Substitutions Allowed:**

Satisfactory completion of academic requirements for a master's degree in accounting from an accredited college or university with emphasis in tax (at least one course in Tax Research, and one course in Tax of Business Entities; and elective courses such as Taxation of Partners/Partnerships, Advanced Corporate Tax, and Estate and Gift Tax) may be substituted for one (1) year of the Specialized Experience required.

**Quality of Experience:**

Possession of the required number of years of experience will not in itself be accepted as proof of qualification for a position. The applicant's overall experience must have been of

such scope and level of responsibility as to conclusively demonstrate that he/she has the ability to perform the duties of the position for which he/she is being considered.

**Selective Certification:**

Specialized knowledge, skills and abilities may be required to perform the duties of some positions. In such positions, certification may be restricted to eligibles who possess the pertinent experience and/or training required to perform the duties of the position.

Agencies requesting selective certification must show the connection between the kind of training and/or experience on which they wish to base selective certification and the duties of the position to be filled.

**Tests:**

Applicants may be required to qualify on an appropriate examination.

**Physical and Medical Requirements:**

Applicants must be physically able to perform, efficiently and effectively, the essential duties of the position which typically require the ability to read without strain printed material the size of typewritten characters, glasses permitted, and the ability to hear the conversational voice, with or without a hearing aid or the ability to compensate satisfactorily. Disabilities in these or other areas will not automatically result in disqualification. Those applicants who demonstrate that they are capable of performing the essential functions of the position will not be disqualified under this section.

Any condition which would cause applicants to be a hazard to themselves or others is cause for disqualification.

Any disqualification under this section will be made only after a review of all pertinent information including the results of the medical examination, and requires the approval of the Director.

**Mental/Emotional Requirements:**

All applicants must possess emotional and mental stability appropriate to the job duties and responsibilities and working conditions.

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This is the first minimum qualification specification for the new class TAX ASSESSOR II (Field Audit).

DATE APPROVED: \_\_\_\_\_

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JAMES H. TAKUSHI  
Director of Human Resources Development